

Form CT-15A

Monthly Tax Stamp and Cigarette Report Nonresident Distributor

Distributors located outside Connecticut must complete and file this form with the Department of Revenue Services (DRS) not later than the 25th day of the month following the month for which the report is made. Send the original to DRS and keep a copy for your records.

Name of Distributor	Report Covering (<i>Month and year</i>)
Number and Street	Distributor's License Number
Town or City, State, ZIP Code	Connecticut Tax Registration Number

Unaffixed Connecticut Cigarette Tax Decals and Stamps at Face Value			
	1. Beginning inventory (On hand at beginning of the month covered by this report.)	1.	\$
	2. Add: Purchases actually received by you during the month (From Form CT-38 , which must accompany this report.)	2.	\$
	3. Total available unaffixed decals and stamps (Add Line 1 and Line 2)	3.	\$
	4. Closing inventory (From Form CT-31A , which must accompany this report.)	4.	\$
	5. Unaffixed decals and stamps to be accounted for (Subtract Line 4 from Line 3) Should equal value of decals and stamps applied during month.	5.	\$
Deduct	6. Restamping credit (Total face value of decals or stamps affixed in presence of a revenue examiner during the month - to correct unacceptable indicia - and entered by the examiner in your stamp purchase record book. <i>No credit for restamping is allowed unless this line is completed.</i>)	6.	\$
	7. All other deductions (Example: decals or stamps returned to DRS for credit)	7.	\$
	8. Total deductions (Add Line 6 and Line 7)	8.	\$
	9. Decals and stamps applied to unstamped cigarettes (Subtract Line 8 from Line 5)	9.	\$

Report of Connecticut Stamped Cigarettes (<i>Number of cigarettes, not packages</i>)			
	10. Beginning inventory (Cigarettes bearing Connecticut decals or stamps. This should be the same figure with which you closed the previous month.)	10.	
	11. Unstamped cigarettes stamped by you (Should equal Line 9 divided by the tax rate per cigarette (\$.0755))	11.	
	12. Cigarettes purchased with Connecticut decals or stamps already affixed (Attach Form CT-19A, Schedule A-1 , to this report.)	12.	
	13. Total available cigarettes bearing Connecticut decals or stamps (Add Lines 10, 11, and 12)	13.	
	14. Subtract: Closing inventory (Total of your detailed inventory sheet of Connecticut stamped cigarettes on hand, from Form CT-31A , which must accompany this report.)	14.	
	15. Connecticut stamped cigarettes to be accounted for (Subtract Line 14 from Line 13)	15.	
	16. Connecticut stamped cigarettes sold or transferred into Connecticut (From Form CT-27, Schedule E , which must accompany this report)	16.	
	17. Connecticut stamped cigarettes sold or transferred outside Connecticut (From Form CT-28, Schedule F , which must accompany this report.)	17.	
	18. Adjustments, if any (Attach detailed explanation)	18.	
	19. Total Connecticut stamped cigarettes sold or transferred (Add Lines 16, 17, and 18)	19.	
	20. Difference between Line 15 and Line 19, if any (Subtract Line 19 from Line 15)	20.	
	21. Unstamped cigarettes sold or transferred to other Connecticut distributors (From Form CT-29, Schedule G , which must accompany this report)	21.	
	22. Penalty for late filing (\$50 payment must accompany this report.)	22.	\$

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Authorized Signature	Title	Date
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